

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Manchester Community Schools (8045)**

Manchester Community Schools (8045)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,962,314	\$4,016,860	\$3,941,455	\$3,930,389	0%	0%
Group Health Insurance (222)	\$697,478	\$767,405	\$744,455	\$855,042	5%	15%
Purchased Professional and Technical Instruction Services (311)	\$602,871	\$590,450	\$594,532	\$627,222	1%	5%
Noncertified Salaries (120)	\$363,420	\$444,198	\$501,700	\$570,049	12%	14%
Social Security-Certified Employee Retirement (212)	\$293,195	\$283,221	\$287,034	\$284,852	-1%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$190,329	\$215,982	\$291,931	\$268,114	9%	-8%
Transfer Tuition to Other School Corporations Within the State (561)	\$176,903	\$109,883	\$18,992	\$220,001	6%	> 500%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$177,255	\$192,321	\$175,626	\$155,813	-3%	-11%
Textbooks (630)	\$50,806	\$295,006	\$42,870	\$149,065	31%	248%
Operational Supplies (611)	\$133,273	\$146,077	\$145,096	\$131,932	0%	-9%
Licensed Employees Temporary Salaries (135)	\$82,512	\$94,449	\$175,615	\$120,709	10%	-31%
Wireless Equipment (743)	\$0	\$0	\$0	\$98,756	N/A	N/A
Severance/Early Retirement Pay (213)	\$217,962	\$148,027	\$59,431	\$80,291	-22%	35%
Equipment (730)	\$46,416	\$37,752	\$27,733	\$63,999	8%	131%
Public Employees Retirement Fund (214)	\$44,065	\$50,713	\$81,233	\$63,752	10%	-22%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$68,748	\$62,322	\$71,089	\$41,311	-12%	-42%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$0	\$40,129	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$26,578	\$42,277	\$36,507	\$39,304	10%	8%
Technology Related Professional Development (748)	\$14,578	\$33,530	\$18,812	\$30,506	20%	62%
Library Books (640)	\$18,980	\$15,637	\$16,327	\$24,493	7%	50%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$0	\$20,978	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$12,080	\$13,306	\$11,673	\$13,819	3%	18%
Periodicals (650)	\$5,113	\$9,320	\$8,221	\$9,281	16%	13%
Group Life Insurance (221)	\$7,503	\$6,279	\$6,891	\$7,389	0%	7%
Travel (580)	\$7,919	\$6,679	\$5,751	\$6,388	-5%	11%
Unemployment compensation (230)	\$24,154	\$10,307	\$26	\$4,944	-33%	> 500%
Other Technology Hardware (746)	\$0	\$0	\$0	\$4,342	N/A	N/A
Purchased Professional and Technical Staff Services (314)	\$2,411	\$1,061	\$0	\$2,036	-4%	N/A
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$130	N/A	N/A
Purchased Professional and Technical Pupil Services (313)	\$2,000	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$525	\$2,220	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$62,437	\$0	\$0	N/A	N/A
Overtime Salaries (140)	\$0	\$695	\$0	\$0	N/A	N/A
Purchased Property Services; Rentals (440)	\$3,000	\$3,000	\$3,000	\$0	-100%	-100%
Gasoline and Lubricants (613)	\$1,298	\$1,827	\$1,230	\$0	-100%	-100%

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Manchester Community Schools (8045)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement Total	\$7,233,687	\$7,663,240	\$7,267,229	\$7,865,037	2%	8%
Student Instructional Support						
Certified Salaries (110)	\$503,454	\$528,667	\$478,453	\$514,802	1%	8%
Noncertified Salaries (120)	\$197,962	\$205,830	\$204,571	\$214,324	2%	5%
Group Health Insurance (222)	\$146,830	\$141,636	\$120,624	\$134,874	-2%	12%
Social Security-Certified Employee Retirement (212)	\$37,973	\$39,644	\$36,515	\$39,242	1%	7%
Teacher Retirement Fund, After 7-1-95 (216)	\$39,354	\$35,916	\$45,477	\$37,425	-1%	-18%
Public Employees Retirement Fund (214)	\$27,066	\$34,916	\$45,761	\$37,096	8%	-19%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$29,404	\$31,900	\$26,669	\$23,227	-6%	-13%
Social Security-Noncertified Employee Retirement (211)	\$14,710	\$14,715	\$14,118	\$14,764	0%	5%
Operational Supplies (611)	\$14,028	\$13,205	\$14,692	\$14,466	1%	-2%
Other Purchased Professional and Technical Services (319)	\$8,700	\$8,700	\$8,700	\$8,700	0%	0%
Severance/Early Retirement Pay (213)	\$29,057	\$8,183	\$8,829	\$7,983	-28%	-10%
Purchased Professional and Technnical Data Processing Services (316)	\$5,310	\$3,036	\$7,254	\$5,143	-1%	-29%
Travel (580)	\$5,429	\$5,767	\$6,293	\$4,919	-2%	-22%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,719	\$2,949	-\$479	\$2,697	-8%	N/A
Group Life Insurance (221)	\$2,114	\$1,088	\$1,021	\$1,389	-10%	36%
Unemployment compensation (230)	\$11,640	\$1,170	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$0	\$55	\$102	\$0	N/A	-100%
Student Instructional Support Total	\$1,076,750	\$1,077,377	\$1,018,601	\$1,061,053	0%	4%
Overhead and Operational						
Noncertified Salaries (120)	\$1,309,862	\$1,343,829	\$1,407,291	\$1,470,047	3%	4%
Food Purchases (614)	\$424,887	\$488,549	\$561,975	\$573,532	8%	2%
Light and Power - Other than Heating and Cooling (625)	\$335,275	\$322,770	\$340,659	\$328,713	0%	-4%
Purchased Property Services; Repairs and Maintenance Services (430)	\$306,298	\$386,804	\$366,600	\$324,458	1%	-11%
Group Health Insurance (222)	\$197,841	\$180,784	\$200,937	\$218,187	2%	9%
Certified Salaries (110)	\$208,397	\$174,627	\$213,139	\$180,543	-4%	-15%
Property Insurance, Liability Insurance, and Transporation Insurance (520)	\$133,220	\$149,485	\$164,827	\$164,814	5%	0%
Public Employees Retirement Fund (214)	\$116,916	\$123,990	\$180,949	\$161,556	8%	-11%
Operational Supplies (611)	\$112,948	\$124,178	\$115,030	\$149,103	7%	30%
Heating and Cooling for Buildings - Electricity (621)	\$15,881	\$13,288	\$16,343	\$126,739	68%	> 500%
Gasoline and Lubricants (613)	\$85,437	\$98,836	\$113,491	\$114,231	8%	1%
Utility Services Water and Sewage (411)	\$59,442	\$64,642	\$53,192	\$102,288	15%	92%
Social Security-Noncertified Employee Retirement (211)	\$82,116	\$83,249	\$84,322	\$90,405	2%	7%

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Other Purchased Professional and Technical Services (319)	\$24,872	\$26,266	\$37,628	\$86,776	37%	131%
Other Public or Private Utility Services (419)	\$38,412	\$36,115	\$89,846	\$80,196	20%	-11%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$45,600	\$47,497	\$46,898	\$41,314	-2%	-12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$34,130	\$36,815	\$37,211	\$35,565	1%	-4%
Pre-2008 object code - temporary salaries (header) (130)	\$19,970	\$21,644	\$31,159	\$31,399	12%	1%
Social Security-Certified Employee Retirement (212)	\$17,485	\$14,141	\$18,787	\$15,591	-3%	-17%
Severance/Early Retirement Pay (213)	\$15,090	\$16,649	\$11,770	\$14,861	0%	26%
Equipment (730)	\$38,738	\$41,482	\$37,314	\$14,444	-22%	-61%
Dues and Fees (810)	\$14,405	\$15,031	\$14,599	\$13,884	-1%	-5%
Board Members Compensation (115)	\$11,400	\$11,550	\$10,450	\$12,950	3%	24%
Travel (580)	\$10,689	\$16,486	\$14,318	\$12,002	3%	-16%
Teacher Retirement Fund, After 7-1-95 (216)	\$15,457	\$11,053	\$14,313	\$11,842	-6%	-17%
Workers Compensation Insurance (225)	\$9,102	\$10,117	\$10,528	\$11,732	7%	11%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$9,556	N/A	N/A
Nonlicensed Employees Temporary Salaries (136)	\$0	\$0	\$0	\$9,320	N/A	N/A
Purchased Property Services; Rentals (440)	\$5,363	\$6,900	\$7,656	\$8,576	12%	12%
Bank Service Charges (871)	\$2,406	\$2,009	\$2,560	\$3,774	12%	47%
Advertising (540)	\$1,366	\$1,807	\$2,082	\$3,062	22%	47%
Group Life Insurance (221)	\$1,712	\$1,707	\$2,090	\$2,306	8%	10%
Purchased Professional and Technical Staff Services (314)	\$750	\$950	\$1,700	\$1,700	23%	0%
Other purchased property services (490 to 499)	\$1,598	\$1,430	\$1,605	\$1,479	-2%	-8%
Official Bond Premiums (525)	\$369	\$369	\$414	\$689	17%	66%
Vehicles (731)	\$206,369	\$297,856	\$122,334	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$100	\$0	\$0	\$0	-100%	N/A
Seldom or Non-Recurring Purchases (873)	\$1,037	\$850,479	\$21	\$0	-100%	-100%
Unemployment compensation (230)	\$9,420	\$11,199	\$170	\$0	-100%	-100%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$3,842	\$0	N/A	-100%
Overhead and Operational Total	\$3,914,362	\$5,034,584	\$4,338,049	\$4,427,632	3%	2%
Nonoperational						
Interest on Bonds or Notes (832)	\$2,085,393	\$1,980,346	\$1,350,570	\$1,439,302	-9%	7%
Purchased Property Services; Construction Services (450)	\$542,018	\$505,931	\$478,329	\$327,291	-12%	-32%
Equipment (730)	\$182,924	\$295,646	\$260,148	\$238,852	7%	-8%
Certified Salaries (110)	\$140,002	\$151,069	\$144,610	\$162,760	4%	13%
Purchased Property Services; Rentals (440)	\$29,210	\$16,414	\$19,760	\$22,290	-7%	13%
Social Security-Certified Employee Retirement (212)	\$10,711	\$11,545	\$11,063	\$12,449	4%	13%

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Noncertified Salaries (120)	\$10,959	\$11,094	\$11,277	\$10,697	-1%	-5%
Operational Supplies (611)	\$11,709	\$5,842	\$7,065	\$9,492	-5%	34%
Vehicles (731)	\$0	\$0	\$18,730	\$9,484	N/A	-49%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,794	\$5,537	\$6,625	\$5,859	5%	-12%
Public Employees Retirement Fund (214)	\$2,713	\$3,507	\$3,764	\$3,579	7%	-5%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$1,000	\$1,000	\$1,260	\$1,534	11%	22%
Other Purchased Professional and Technical Services (319)	\$30	\$3,000	\$0	\$1,093	146%	N/A
Social Security-Noncertified Employee Retirement (211)	\$838	\$849	\$863	\$809	-1%	-6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$666	\$678	\$692	\$545	-5%	-21%
Improvements Other Than Buildings (715)	\$0	\$0	\$81	\$324	N/A	300%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$250	\$0	N/A	-100%
Nonoperational Total	\$3,022,967	\$2,992,458	\$2,315,088	\$2,246,360	-7%	-3%
Grand Total	\$15,247,766	\$16,767,659	\$14,938,966	\$15,600,082	1%	4%